

the Little Tennessee River at Niles Ferry, in the State of Tennessee; and

Whereas the safe and proper transportation of freight, passengers, and the United States mails by the said Atlanta, Knoxville and Northern Railroad required that the old wooden bridge be immediately replaced by a new steel structure which has already been constructed: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the steel bridge of the Atlanta, Knoxville and Northern Railroad across the Little Tennessee River at Niles Ferry, in the State of Tennessee, be, and the same is hereby, declared a lawful structure, and may be maintained as now constructed by the said railroad: *Provided,* That whenever in the judgment of the Secretary of War the interests of navigation shall require, the owners of said bridge shall, at their own expense, make such changes and alterations as the Secretary of War may order.

SEC. 2. That Congress reserves the right to alter, amend, or repeal this Act.

Approved, April 11, 1902.

Little Tennessee River. Bridge at Niles Ferry. Lawful structure.

Proviso. Changes.

Amendment.

CHAP. 416.—An Act Transferring a lot in Woodland Cemetery to city of Quincy, Illinois.

April 11, 1902.

[Public, No. 64.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and is hereby, authorized to convey to the city of Quincy, Illinois, all the right, title, and interest of the United States in and to a certain parcel of land known and described as lot numbered thirty-three, in block one, in Woodland Cemetery, in the county of Adams and State of Illinois, according to a plat of said cemetery as the same is recorded in the recorder's office of said county.

Approved, April 11, 1902.

Quincy, Ill. Lot in Woodland Cemetery conveyed to.

CHAP. 417.—An Act To amend section forty-eight hundred and eighty-three of the Revised Statutes, relating to the signing of letters patent for inventions.

April 11, 1902.

[Public, No. 65.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section forty-eight hundred and eighty-three of the Revised Statutes be, and is hereby, amended so as to read as follows:

Patents. R. S., sec. 4883, p. 945, amended.

“SEC. 4883. All patents shall be issued in the name of the United States of America, under the seal of the Patent Office, and shall be signed by the Commissioner of Patents, and they shall be recorded, together with the specifications, in the Patent Office in books to be kept for that purpose.”

To be signed by Commissioner.

Approved, April 11, 1902.

CHAP. 418.—An Act Providing for the issuance of patent to the town site of Basin City, Wyoming, to the municipal authorities thereof for the use and benefit of said town, and for other purposes.

April 11, 1902.

[Public, No. 66.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed to issue to the properly constituted authorities of the town of Basin City, Wyoming,

Basin City, Wyo. Town-site patent to.

for the use and benefit of said town, a patent to all that portion of the east half of the northwest quarter and the west half of the northeast quarter of section twenty-one, township fifty-one north, range ninety-three west of the sixth principal meridian, which has not been sold by the United States at the time of the passage of this Act, the above-described tract being the town site of the said town of Basin City: *Provided*, That separate patents shall be issued to Big Horn County, Wyoming, for the court-house square, as shown upon the plat of said town, and to the properly constituted authorities of the school district in which the said town is located for the public-school square, as shown upon said plat.

Approved, April 11, 1902.

Proviso.
Issuance of separate
patents.

April 12, 1902.

[Public, No. 67.]

War revenue repeal.

Vol. 30, p. 448.

Vol. 31, p. 938.

Fermented liquors.
Tax reduced to one
dollar a barrel.

R. S., sec. 3339, p. 651,
amended.

Proviso.
Cancellation of
stamps.

Special taxes re-
pealed.
Vol. 30, p. 448.
Post, p. 407.

Tobacco taxes.
Vol. 30, p. 449, and
Vol. 31, p. 939,
amended.

Snuff.

Tobacco.

CHAP. 500.—An Act To repeal war-revenue taxation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section one of the Act entitled "An Act to provide ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, as amended by the Act of March second, nineteen hundred and one, entitled "An Act to amend an Act entitled 'An Act to provide ways and means to meet war expenditures, and for other purposes,' approved June thirteenth, eighteen hundred and ninety-eight, and to reduce taxation thereunder," be, and is hereby, further amended so as to read as follows:

"SECTION 1. That there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquor, brewed or manufactured and sold, or stored in warehouse, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, in lieu of the tax now imposed by law, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity or for any fractional part of a barrel, as authorized and defined by section thirty-three hundred and thirty-nine of the Revised Statutes of the United States: *Provided*, That in lieu of or in addition to the present requirements of law in that respect all stamps used for denoting the tax upon fermented liquors or other taxes may, in the discretion of the Commissioner of Internal Revenue, be canceled by perforations to be made in such manner and form as the Commissioner may, by regulations, prescribe."

SEC. 2. That section two of said Act of June thirteenth, eighteen hundred and ninety eight, and all amendments thereof, are hereby repealed.

SEC. 3. That section three of said Act and amendments thereof be amended to read as follows:

"SEC. 3. That upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected, in lieu of the tax now imposed by law, the following taxes:

"On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of six cents per pound. And snuff-flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff.

"On all chewing and smoking tobacco, fine cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or